



City of Newport News, Virginia  
Office of the Commissioner of the Revenue

APPLICATION FOR PERSONAL PROPERTY (MOBILE HOME) TAX RELIEF  
FOR THE ELDERLY AND DISABLED

---

---

The following are pursuant to the Newport News Code §40-46 thru 40-54.

1. To be eligible, the applicant must be sixty-five years of age or totally disabled, have a total combined income not to exceed \$50,000 or income guidelines published annually by HUD and a net combined worth not to exceed \$200,000.
2. All information as to age, gross income and net worth must be for the immediately preceding tax year. Any change during the year, which would affect the applicant's eligibility, must be reported to the office of the Commissioner of the Revenue immediately.
3. The applicant must include ALL gross income from whatever source and ALL net worth. This does not include your mobile home or the land it is located on.
4. If the applicant is under sixty-five (65) years of age, the affidavit shall have attached thereto a certification by the Social Security Administration, Veterans Administration, or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by **two (2)** medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled as defined below. The affidavit of at least one of such doctors shall be based upon a physical examination of such person by such doctor. The affidavit of one such doctor may be based upon medical information contained in the records of the Civil Service Commission, which is relevant to the standards for determining permanent and total disability as defined below:

*Permanently and totally disabled: A person is permanently and totally disabled if such person is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.*

5. The taxpayer has the option of choosing either the EXEMPTION or DEFERRAL method which is as follows:

**EXEMPTION:** If the gross income does not exceed \$31,931, the applicant shall be relieved of all taxes on the mobile home.

If the gross income is between \$31,932 and \$50,000, the applicant shall be relieved of any taxes that exceed 2.5% of their total combined income. The relieved taxes shall not exceed \$1,100.

NOTE: Any taxes that are exempted do not have to be paid to the City at a later date.

**DEFERRAL:** The eligible applicant will be relieved of all taxes or any portion he decides. The relieved taxes must be paid, without penalty or interest, upon the sale of the property or within one year of the applicant's death.

6. The applicant must complete Section I through IV of the application form in full, sign and date the form, and secure the required notarization.
7. The applicant must file between APRIL 1<sup>ST</sup> AND JUNE 30<sup>TH</sup> of each year. Failure to file a properly completed application shall disqualify any otherwise qualified applicant. Any application received after June 30<sup>th</sup> will not be processed.



City of Newport News, Virginia  
Office of the Commissioner of the Revenue

APPLICATION FOR PERSONAL PROPERTY (MOBILE HOME) TAX RELIEF  
FOR THE ELDERLY AND DISABLED

---

---

**I. IDENTIFYING INFORMATION:**

**Applicant:** \_\_\_\_\_  
(Last Name) (First Name) (Middle)

Social Security Number: \_\_\_\_\_

Birth Date: \_\_\_\_\_  
(mm/dd/yyyy)

Telephone Number: (\_\_\_\_) \_\_\_\_\_  
\_\_\_\_\_

**Spouse:** \_\_\_\_\_  
(Last Name) (First Name) (Middle)

Social Security Number: \_\_\_\_\_

Birth Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
(mm/dd/yyyy)

**Residence Address:** \_\_\_\_\_  
(Number, Street, City, State, Zip)

**Do you live at the above address?** \_\_\_\_\_ YES \_\_\_\_\_ NO

**Mailing address (if different):** \_\_\_\_\_  
(Number, Street, City, State, Zip)

**Waterworks Account Number:** \_\_\_\_\_

**Were you or your spouse permanently and totally disabled prior to reaching age 65?**

\_\_\_\_\_ YES \_\_\_\_\_ NO

**Name of disabled individual(s)** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Applicant's Initials:** \_\_\_\_\_



**City of Newport News, Virginia  
Office of the Commissioner of the Revenue**

**APPLICATION FOR PERSONAL PROPERTY (MOBILE HOME) TAX RELIEF  
FOR THE ELDERLY AND DISABLED**

**II. INCOME INFORMATION:**

***IMPORTANT*** – All income must be converted to a yearly amount. Income that is received weekly or monthly, etc. should be converted to give a yearly amount. For example, a Pension of \$310 per month should be multiplied by 12 to give the annual amount of \$3,720.00. (\$3,720.00 would be the amount reported below).

List all the yearly income of Owner, Spouse, and all other resident relatives **BEFORE** any deductions are taken out. Include the names and income of any relatives who have lived in your household for the majority of the previous year.

<b>GROSS YEARLY INCOME</b>					
<i>(January 1<sup>st</sup> to December 31<sup>st</sup> last year)</i>					
Income From:	Applicant	Spouse			
Employment					
Self Employment					
Unemployment Compensation					
Social Security					
Railroad Retirement					
Veteran's Benefits					
Civil Service Pensions					
Other Pensions					
Service Allotments					
Welfare					
Interest					
Dividends					
Rent or Royalties					
Capital Gains					
Gifts/Lottery					
Other/ please name					
<b>Totals:</b>					

**Applicant's Initials:** \_\_\_\_\_



**City of Newport News, Virginia  
Office of the Commissioner of the Revenue**

**APPLICATION FOR PERSONAL PROPERTY (MOBILE HOME) TAX RELIEF  
FOR THE ELDERLY AND DISABLED**

**III. NET FINANCIAL WORTH**

Please complete this statement of Net Financial Worth as of December 31<sup>st</sup> last year. Included in this statement must be all assets and financial worth of the owner (applicant) and spouse, including equitable interests. **DO NOT INCLUDE THE VALUE OF THE RESIDENCE AND UP TO ONE ACRE OF LAND UPON WHICH IT STANDS.**

NET VALUE OF ASSETS AS OF DECEMBER 31<sup>ST</sup> LAST YEAR

ASSETS		
VEHICLE # 1:	VEHICLE # 2:	VEHICLE # 3:
YEAR: _____ MAKE: _____ MODEL: _____	YEAR: _____ MAKE: _____ MODEL: _____	YEAR: _____ MAKE: _____ MODEL: _____
ALL OTHER ASSETS:	OWNER (Applicant)	SPOUSE
Checking Account (s)		
Savings Account (s)		
Savings Certificate		
Certificates of Deposit		
Insurance (s) Cash Value		
Stocks		
Bonds		
Boat		
Trailer/Camper		
Real Estate (Exclude residence and up to one acre of land)		
Other assets- (please specify)		
Totals		

**Applicant's Initials:** \_\_\_\_\_



City of Newport News, Virginia  
Office of the Commissioner of the Revenue

APPLICATION FOR PERSONAL PROPERTY (MOBILE HOME) TAX RELIEF  
FOR THE ELDERLY AND DISABLED

IV. Please check the method you have decided to use:

\_\_\_\_\_ Exemption                      \_\_\_\_\_ Deferral

**AFFIDAVIT**

I request Tax Relief Assistance and certify that these statements are true and correct to the best of my knowledge and belief. I agree to let the Office of the Commissioner of the Revenue know immediately of any changes that occur in my situation as indicated above. I understand that any person or persons falsely claiming grant relief shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$50.00 nor more than \$500.00 for each offense.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

STATE OF VIRGINIA To-wit:  
City of Newport News

Personally appeared before me in my City and State aforesaid \_\_\_\_\_  
Who being first duly sworn by me acknowledged the signature to the foregoing sworn affidavit to be his/her own and stated that on information and belief the said statements are true and correct.

Subscribed and sworn to me the undersigned Notary Public, in my City and State aforesaid the  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

Notary Number: \_\_\_\_\_